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**Mevagh Family Resource Centre**  
**Apportionment Policy**

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<b>Document:</b>	<b>Apportionment Policy</b>
<b>What is this?</b>	This is Mevagh Family Resource Centre's (Mevagh FRC) current Policy on Apportionment
<b>CRA Code Sections:</b>	4.4
<b>Use of Document:</b>	Trustees of Mevagh FRC - CRA Compliance
<b>Date Policy Approved:</b>	This Policy was approved by the Voluntary Board of Directors of Mevagh FRC at its meeting on 18.11.24
<b>Review Date:</b>	This Policy will be reviewed by the Voluntary Board of Directors of Mevagh FRC on 18.11.27

## **Objective of Apportioning Costs**

The objective in apportioning central costs is to charge each funding stream / programme with the proportion of the costs that fairly reflects their usage of the related facility.

## **Staff Costs**

Where a group apportions salary costs by making a calculated estimate of time spent on individual funding streams/programmes (e.g., 50% Programme A, 50% Programme B etc.), they must be able to demonstrate the basis for the percentage costs charged to the individual budgets e.g., by regularly keeping accurate time records for a typical week or month, on which the percentage applied to the relevant Programme expenditure returns is then calculated.

## **Direct Costs**

- Directly attributable costs are charged in full to the related funding streams / programmes.
- Groups should use any opportunity possible to separate the costs of the funding streams / programmes managed, (e.g., dedicating particular telephone lines to particular workers, etc.).

## **Indirect Costs**

- Overhead costs such as rent, light and heat, stationery is apportioned.
  - ✓ By reference to actual recorded usage.
- Each method is equally valid, as per allocation of funds at end of year – see financial report.
- Each group use's their own judgment in selecting the method that is most appropriate to them, is fair and logical, and is fully justifiable in the event of audit.
- Only actual costs incurred can be apportioned.
- The method of apportionment of overheads is agreed in consultation with the Project Manager and agreed in writing with the relevant programme.

## **Review**

This policy will be reviewed in three years, or sooner if circumstances change.

Signed: Les Byrne (Chairperson)

Date: 18.11.24

Signed: A Kelly (Director)

Date: 18.11.24

**Revision History**

<b>Revision No.</b>	<b>Approval Date</b>	<b>Document Reference and Changes Made</b>	<b>Name</b>